

# CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS

December 2009

## YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

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### **CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS**

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared cancelled.

Not later than March 1 of each year, the controller or clerk-treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the controller or clerk-treasurer of the city or town. The controller or clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

### **FEDERAL AND STATE MILEAGE RATES**

It is our understanding that the Federal mileage rate will be reduced from 55 cents per mile to 50 cents per mile, effective January 1, 2010. The State mileage rate is 40 cents per mile.

### **SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 2009 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees and employer for 2009 will be 7.65 percent. (6.2% Social Security and 1.45% Medicare)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will be \$106,800 effective January 1, 2010, unchanged from 2009.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have questions on this matter.

### **ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE**

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a municipality to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2010 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2010, with proper explanation, and added to the 2010 appropriation for the same purpose. By properly carrying out this procedure, the 2010 budget will not be expected to stand any expense not anticipated in making the budget.

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### **ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE – (Continued)**

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing by the end of January.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

### **DORMANT FUND BALANCES - TRANSFERS AUTHORIZED**

IC 36-1-8-5 gives city and town councils authority to order the transfer of any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled, to the general fund or rainy day fund. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

- “(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.
- (b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise..... (2) Funds of a municipality, to the general fund or rainy day fund of the municipality...”

### **ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS**

Indiana Code 8-17-4.1 requires an operational report to be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall list all receipts and disbursements related to the municipality's road and street system made from any of the municipal funds.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, LTAP, and the Planning Division of the State Department of Transportation by June 1 of the year next following the operational report year. The report shall also be made available to the public and press.

The annual operational report shall be prepared and filed on City and Town Form No. 225. A copy of the report will be furnished to all affected city and town offices by the State Board of Accounts in January.

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### **FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES**

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

If the contractual agreement is properly drawn, an added benefit gained is the elimination of the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless an agreement has been entered into.

### **REPORT OF NAMES, ADDRESSES, DEPUTIES AND COMPENSATION OF PUBLIC EMPLOYEES**

All cities and towns must file with the State Examiner, State Board of Accounts, 302 West Washington St., Room E418, Indianapolis, Indiana, 46204, on or before January 31, Form 100-R, a certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. If a computer printout can supply all of the required information, it can be substituted in place of Form 100-R as long as it contains the certificate section on the last page of the form. Only the business address of each officer or employee listed is to be included on the form. An electronic version of the form is available on our website at [www.in.gov/sboa](http://www.in.gov/sboa).

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### **CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER**

IC 6-1.1-22-14 state that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

### **ANNUAL REPORT**

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within sixty days after the close of each calendar year.

The annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

All second class cities and those cities and towns that prepare a Comprehensive Annual Financial Report (CAFR) will complete form CTAR-2. All the other cities and towns will complete CTAR-1.

IC 5-3-1-3 only requires Part 1 to be published. In our opinion, this publication will satisfy state statutes, Local Governmental Data Base input documents, and Bureau of Census annual reporting requirements. If questions arise, please call (317) 232-2521.

Instructions were sent to all municipal fiscal officers early in December.

### **PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM SECOND CLASS CITIES**

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." It appears furnishing the 6, would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

# CITIES AND TOWNS BULLETIN

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### **TOWNS – VACANCIES IN OFFICE**

The following procedures must be followed by towns when an office becomes vacant.

1. IC 3-13-9-1 states: “A vacancy in a town office that was last held by a person elected or selected as candidate of a major political party of the State shall be filled by a caucus under IC 3-13-11.”

2. When vacancies occur wherein persons were elected or selected from other than a major political party, the following statutes apply:

IC 3-13-9-3 states in part: “A vacancy in the office of town clerk-treasurer: (1) Not covered by section 1 [IC 3-13-9-1] of this chapter, or covered by section 1 of this chapter, but existing after the thirtieth day after the vacancy occurs: shall be filled by the town council at a regular or special meeting..”

IC 3-13-9-4 states in part: “A vacancy in the town council: (1) Not covered by section 1 [IC 3-13-9-1] of this chapter; or (2) Covered by section 1 of this chapter but existing after the thirtieth day after vacancy occurs; shall be filled by the remaining members of the council at a regular or special meeting.

IC 3-13-11-16 provides authority for filling the vacancy in the office of the clerk-treasurer by a chief deputy, if qualified. If there is no chief deputy, then the president of the town council shall appoint, as soon as is reasonably possible, a person to assume the duties of the office until the office is filled.

IC 36-5-2-6.5 states that a vacancy on the legislative body is created whenever any of the following circumstances occur:

1. A member resigns.
2. A member dies.
3. A member ceases to be a resident of the town or district.

### **LEVY EXCESS FUND**

Each year the Department of Local Government Finance will certify to each city and town figures which show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to a levy excess fund. However, if the amount is less than one hundred dollar (\$100), no transfer is required.

Detailed instructions on setting up a levy excess fund are contained in the “Accounting and Uniform Compliance Guidelines Manual for Cities and Towns” beginning on page 61-51.

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### **PAYMENT OF FUNDS DUE DECEASED PERSON**

This office is often contacted regarding the correct method of making payment of money due an official, employee, or other person who has died. If an executor, administrator or personal representative has been designated by the court, payment should be made to such executor, administrator or personal representative.

IC 29-1-8-1 states in part: “(a) Forty-five (45) days after the death of a decedent, any person indebted to the decedent or having possession of personal property or an instrument evidencing a debt, obligation, stock or chose in action belonging to the decedent shall make payment of the indebtedness or deliver the personal property or an instrument evidence a debt, obligation, stock or chose in action to a person claiming to be entitled to payment or delivery of property of the decedent upon being presented an affidavit made by or on behalf of the claimant stating that:

- (1) The value of the gross probate estate wherever located, less liens and encumbrances, does not exceed fifty thousand dollars (\$50,000);
- (2) Forty-five (45) days have elapsed since the death of the decedent;
- (3) No application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction; and
- (4) The claimant is entitled to payment or delivery of the property...” (Our emphasis).

Following is a suggested format for an affidavit for transfer of assets without administration. Since this is a legal question, please discuss the article and suggested affidavit with your legal counsel.

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The affidavit furnished should be similar to the following:

STATE OF INDIANA                    )  
COUNTY                                )SS:

### AFFIDAVIT FOR TRANSFER OF ASSETS WITHOUT ADMINISTRATION

\_\_\_\_\_, being first duly sworn upon \_\_\_\_\_  
oath deposes and says:

1. That \_\_\_\_\_ Died on the \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_ (Testate),  
(Intestate) while domiciled in \_\_\_\_\_ County, Indiana.
2. That no petition for the appointment of a personal representative of his estate is  
pending or has been granted.
3. That forty-five (45) days have elapsed since the death of said decedent.
4. The value of the gross probate estate less liens and encumbrances thereon does not  
exceed fifty thousand dollars (\$50,000).
5. That this affiant is a (widow) (widower) (distributee) of said decedent and is entitled  
to receive without administration the following listed property from the person, firm  
or corporation listed opposite said property subject to the liens and encumbrances  
thereon.

Kind of Property	Where Located	Value	Lien or Encumbrances If Any	Name and Address of Person, Firm or Corporation Holding Property of Decedent
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

This affidavit is made for the purpose of inducing the above named holders of said decedent's property to  
turn said property over to this affiant as provided by law.

\_\_\_\_\_  
AFFIANT

\_\_\_\_\_  
ADDRESS

Subscribed and sworn to before me this \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public

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### WEED CUTTING ASSESSMENTS

The legislative body of a municipality may by ordinance require the owners of real property located within the municipality to cut and remove weeds and other rank vegetation growing on the property. The term "weeds and other rank vegetation" does not include agricultural crops, such as hay and pasture.

An ordinance adopted must specify the following:

- (1) The department of the municipality responsible for the administration of the ordinance.
- (2) The definitions of weeds and rank vegetation.
- (3) The height at which weeds or rank vegetation becomes a violation of the ordinance, specifying the appropriate heights for various types of weeds and rank vegetation.
- (4) The procedure for issuing notice to the owner of real property of a violation of the ordinance.
- (5) The procedure under which the municipality, or its contractors, may enter real property to abate a violation of the ordinance if the owner fails to abate the violation.
- (6) The procedure for issuing a bill to the owner of real property for the costs incurred by the municipality in abating the violation, including administrative costs and removal costs.
- (7) The procedure for appealing a notice of violation or a bill issued under the ordinance. [IC 36-7-10.1-3]

If the owner of real property fails to pay a bill issued under IC 6-7-10.1-3 within the time specified in the ordinance, the department specified in the ordinance shall certify to the county auditor the amount of the bill, plus any additional administrative costs incurred in the certification. The auditor shall place the total amount certified on the tax duplicate for the property affected, and the total amount, including any accrued interest, shall be collected as delinquent taxes are collected and shall be disbursed to the general fund of the municipality. [IC 36-7-10.1-4]

Notwithstanding IC 36-7-10.1-4, the municipality may provide that the amounts collected shall be disbursed to the general fund of the department specified to enforce the ordinance. [IC 36-7-10.1-5]

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### **ORDINANCE VIOLATIONS ON PRIVATE PROPERTY – REMOVAL COSTS**

IC 36-1-6-2 states, as follows:

“(a) If a condition violating an ordinance of a municipal corporation exists on real property, employees or contractors of a municipal corporation may enter onto that property and take appropriate action to bring the property into compliance with the ordinance. However, before action to bring compliance may be taken, all persons holding a substantial interest in the property must be given a reasonable opportunity of at least ten (10) days not more than sixty (60) days to bring the property into compliance. Continuous enforcement orders (as defined in IC 36-7-9-2) can be enforced and liens may be assessed without the need for additional notice. If the municipal corporation takes action to bring compliance constitute a lien against the property. The lien attaches when notice of the lien is recorded in the office of the county recorder in which the property is located. The lien is superior to all other liens except liens for taxes, in an amount that does not exceed:

(1) ten thousand dollars (\$10,000) for real property that:

(A) contains one (1) or more occupied or unoccupied single or double family dwellings or appurtenances or additions to those dwellings; or

(B) is unimproved; or

(2) twenty thousand dollars (\$20,000) for all other real property not described in subdivision (1).

(b) The municipal corporation may issue a bill to the owner to the owner of the real property for costs incurred by the municipal corporation in bringing the property into compliance with the ordinance, including administrative costs and removal costs.

(c) A bill issued under subsection (b) is delinquent if the owner of the real property fails to pay the bill within thirty (30) days after the date of the issuance of the bill.

(d) Whenever a municipal corporation determines it necessary, the officer charged with the collection of fees and penalties for the municipal corporation shall prepare:

(1) a list of delinquent fees and penalties that are enforceable under this section, including:

(A) the name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent;

(B) a description of the premises, as shown on the records of the county auditor; and

(C) the amount of the delinquent fees and the penalty; or

(2) an instrument for each lot or parcel or of real property on which the fees are delinquent.

(e) The officer shall record a copy of each list or each instrument with the county recorder, shall charge a fee for recording the list or instrument under the fee schedule established in IC 36-2-7-10.

(f) The amount of a lien shall be placed on the tax duplicate by the auditor. The total amount, including any accrued interest, shall be collected in the same manner as delinquent taxes are collected and shall be disbursed to the general fund of the municipal corporation.

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### **ORDINANCE VIOLATIONS ON PRIVATE PROPERTY – REMOVAL COSTS** **(Continued)**

(g) A fee is not enforceable as a lien against the subsequent owner of property unless the lien for the fee was recorded with the county recorder before conveyance to the subsequent owner. If the property is conveyed before the lien is recorded, the municipal corporation shall notify the person who owned the property at the time the fee became payable. The notice must inform the person that payment, including penalty fees for delinquencies, is due not later than fifteen (15) days after the date of the notice, the amount due may be considered a bad debt loss.

(h) The municipal corporation shall release:

(1) liens filed with the county recorder after the recorded date of conveyance of the property; and

(2) delinquent fees incurred by the seller;

Upon receipt of a written demand from the purchaser or a representative of the title insurance company or the title insurance company's agent that issued a title insurance policy to the purchaser. The demand must state that the delinquent fees were not incurred by the purchaser as a user, lessee, or previous owner and that the purchaser has not been paid by the seller for the delinquent fees.

(i) The county shall remove the fees, penalties, and service charges that were not recorded before a recorded conveyance to a subsequent owner upon receipt of a copy of the written demand under subsection (h)."

### **INDEX TO BULLETINS**

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2002 – March, June, September, December  
2003 – March, June, September, December  
2004 – March, June, September, December  
2005 – March, June, September, December  
2006 – March, June, September, December  
2007 – March, June, September, December  
2008 – March, June, September, December  
2009 – March, June, September, December

The articles appearing in the year 1999 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2000.

## Guide to Establishing Indiana's Common Construction Wage

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A brief synopsis of the history, policies and legal requirements of the Common Construction Wage Act





# Guide To Establishing Indiana’s Common Construction Wage

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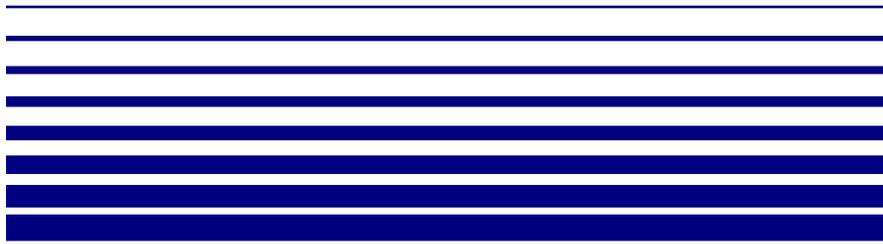
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Indiana Department of Labor  
 Wage and Hour Division  
 402 West Washington Street, Room W195  
 Indianapolis, Indiana 46204  
 Phone: (317) 232-2655  
 Web: [www.in.gov/dol](http://www.in.gov/dol)  
 E-mail: [ccw@dol.in.gov](mailto:ccw@dol.in.gov)



# How to Establish the Common Construction Wage for a Public Works Project

## The Role of the Indiana Department of Labor

The Indiana Department of Labor is the executive agency charged with administering Indiana's labor laws, including Indiana's Common Construction Wage Act. In this capacity, the Indiana Department of Labor (IDOL) takes an active role in both the facilitation of Common Construction Wage committee hearings and the enforcement of wage determinations established by these committees.

In an effort to facilitate these hearings, the IDOL has reserved meeting dates, times and public locations in each of Indiana's ninety-two counties. Upon an Awarding Agency's request, the IDOL will schedule a Common Construction Wage committee hearing. The department will also provide committee notices, publications and supplemental materials necessary to facilitate these hearings.

The IDOL is also vested with the authority to enforce each committee's wage determination. The department conducts numerous audits of contractor payroll records each year to verify wage compliance with the applicable Common Construction Wage determinations. These audits are initiated by both employee complaint and by random selection.

Please read further as we explain the Common Construction Wage Act and related case law, and as we better explain the Indiana Department of Labor's policies concerning Common Construction Wage.

For more up-to-date information, please visit [www.in.gov/dol](http://www.in.gov/dol).



## Background

Since the Indiana General Assembly's adoption of Chapter 319, Acts of 1935, Indiana's prevailing wage law (now the Common Construction Wage Act) has resulted in establishing the wage rates to be paid to construction workers on Indiana's public works projects.

As the administrators of this process, Common Construction Wage committees are responsible for seeing that the wages adopted for use on the projects are indeed the most commonly paid construction wages as required by the Indiana Common Construction Wage Act (Indiana Code 5-16-7-1 et seq.) and the applicable case law.

## The Committee and Its Members

Indiana's Common Construction Wage committees are formed by the awarding governmental agency. However, the committees themselves are autonomous in nature; with four of the five committee members being appointed by separate appointing authorities as specified in Indiana Code 5-16-7-1 (b).

### *Each Committee Consists of:*

1. An **Industry Representative**, appointed by the **Awarding Agency** (Awarding Agency Representative);
2. A **Labor Representative**, appointed by the president of the state federation of labor (presently the AFL-CIO).
3. An appointee of the **Governor of Indiana** (traditionally from the Indiana Department of Labor);
4. A **Taxpayer appointed by the Awarding Agency** (Awarding Agency Taxpayer Representative) who pays the tax that will be the funding source for the project and who lives in the county where the project will be constructed, and
5. A **Taxpayer appointed by the County Legislative Body** (County Legislative Body Taxpayer Representative) who pays the tax that will be the funding source for the project and who lives in the county where the project will be constructed.

## The Committee's Objective

After the committee, having been duly appointed, assembles in accordance with the Indiana's Open Door Law, the committee is charged with determining in writing the most common wage (mathematical mode), including fringe benefits, for each classification and level of skill required by the project. The law mandates that the committee must consider county-specific data from the Indiana Department of Workforce Development, as well as any other data submitted by interested parties to determine wage rates appropriate to the county where the project is located. If the committee is unable to reach a decision, the statute dictates that the Awarding Agency will decide what wages are to be paid and their determination will be final. Upon discharging its statutory duties, the committee's obligations are concluded.



## **Hearing Requirements**

### ***Open Door Law***

The committee must meet in accordance with the provisions of Indiana's Open Door Law. (IC 5-14-1.5.) Public notice of the date, time, and place of the hearing must be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the hearing. The requirements of the Open Door law are fulfilled by: (1) posting a copy of the notice at the principal office of the public agency holding the hearing or, if no such office exists, at the building where the hearing is to be held; (2) and delivering notice to all news media which have requested such notices.

### ***Date of the Hearing***

Indiana Code 5-16-7-1(f) requires that the committee meet and make a determination at least two weeks prior to the date fixed for the letting of the contract. To facilitate the hearing process, the Indiana Department of Labor schedules hearings in accordance with a "Once-a-Month" schedule. This schedule guarantees that hearings can be held in each of Indiana's 92 counties on a regularly-occurring day per month. The goal is to minimize confusion and to give Awarding Agencies a specific target date to use in their project timelines. Please refer to Page 9 for a copy of the Indiana Department of Labor's scheduling policy and "Once-a-Month" schedule.

### ***Hearing Location***

The committee has a statutory obligation to meet in the county where the project is located. IC 5-16-7-1(c).

## **Duties of the Committee**

Upon convening, the committee is charged with considering county-specific data from the Indiana Department of Workforce Development and other interested parties to determine wage rates appropriate to the area where the project is located. IC 5-16-7-4.

Indiana Administrative Code 50 IAC 11-4-3(b)(1) requires that if other data is presented to the committee, including, but not limited to, reports from the U.S. Department of Labor and collective bargaining agreements between bona fide organizations of labor and employees, that these data be considered. However, the act specifically states that the committee does not have to consider information not presented at the hearing. (IC 5-16-7-1(c))

After considering the data, the committee must then determine in writing the classifications of the trades or crafts to be employed. These classifications are divided into the three classes of: skilled, semiskilled and unskilled workers. (IC 5-16-7-1(c)(1)) The committee must then determine, "a scale of wages for each." (IC 5-16-7-4(1))

The act provides that, "[t]he rate of wages determined . . . shall not be less than the Common Construction Wage . . . currently being paid in the county where the project is located." (IC 5-16-7-1(d)) The Indiana Court of Appeals has defined the Common Construction Wage to be the mathematical mode.



## Classifications and Classes

Since the adoption of the original prevailing wage law in 1935, “wage scales” have contained a scale of classifications and wages for each of the three skill classes. In 1998, in *Union Township School Corporation v. State ex. rel. Joyce*, the Court of Appeals affirmed this structure, writing: “the Common Construction Wage statute prescribes a two-step process. First, the committee must classify the labor to be employed, that is, determine the trades or crafts to be utilized on the project. Then the committee must set wages for skilled, semiskilled, and unskilled workers within each classified trade or craft.” *Union Township School Corporation v. State ex. rel. Joyce*, 706 N.E.2d 183, 187 (Ind. Ct. App. 1998). The Indiana Department of Labor suggests that the committee adopt a scale containing as many classifications as possible, just in case something unforeseen occurs on the project. If a necessary classification is not on the adopted wage scale, a new hearing should be held to determine the wages and fringes for the missing classification.

### *Example of the wage scale structure:*

Level of Skill	Skilled		Semiskilled		Unskilled	
Classification	Base Wage	Fringe Benefits	Base Wage	Fringe Benefits	Base Wage	Fringe Benefits
Carpenter	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate
Electrician	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate
Laborer	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate
Operating Engineer	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate	\$ Rate

## Computation of “Common Wage”

The Indiana Court of Appeals in *Union Township* defined “common” as “that which is customary, takes place daily, is widely used, or is generally known.” *Union Township School Corporation v. State ex. rel. Joyce*, 706 N.E.2d 183, 187 (Ind. Ct. App. 1998). The court noted, “[i]n mathematical terms, this constitutes the **mode**.” Id.

### *Example of calculating the mode:*

Given the following set of ten numbers:

17, 19, 20, 20, 22, 23, 23, 23, 30, 35

The number 23 occurs most often and thereby is considered the mathematical mode.



## Fringe Benefits

Although not specifically mentioned in the statute, the Indiana Court of Appeals in *Union Township* found that the term “wages” includes fringe benefits. Moreover, the court, citing a previous decision in *Johnson v. Wiley*, 613 N.E. 2d, 459 n.3 (Ind. Ct. App. 1993), found that Indiana’s broad common-law definition of wages comports with the definition of “wages” found in Black’s Law Dictionary (6th ed.). That definition provides that a wage is:

Every form of remuneration payable for a given period to an individual for personal services, including salaries, commissions, vacation pay, dismissal wages, bonuses and reasonable value of board, rent, housing, lodging, payments in kind, tips, and any other similar advantage received from the individual’s employer or directly with respect to work for him.

[The] term should be broadly defined and includes not only periodic monetary earnings but all compensation for services rendered without regard to the manner in which such compensation is computed.

BLACK’S LAW DICTIONARY 1579 (6th ed. 1990).

Thus, for the purpose of determining the Common Construction Wage, any fringe benefits paid to construction workers in the county must be included in the computation of the Common Construction Wage. For the purposes of the Common Construction Wage, wages and/or fringe benefits do *not* include those benefits and/or taxes that are legally mandated by state or federal law (e.g. Social Security, Unemployment Tax, Worker’s Compensation Insurance, etc).

## Exemptions

### ***Project Cost***

Indiana Code 5-16-7-1(f) exempts all projects with an actual construction cost of less than \$150,000.

### ***Federally Funded Projects***

The Common Construction Wage Act is not applicable to public projects in Indiana that are to be paid for in whole or in part with funds granted by the federal government. This is true unless the department of the federal government making the grant consents in writing that the provisions of this chapter are applicable to the project. (e.g. Environmental Protection Agency (EPA) grants that pass through the Indiana Department of Environmental Management (IDEM) are sometimes subject the Common Construction Wage Act.)

### ***Indiana Department of Transportation (INDOT) Projects***

The Common Construction Wage Act does not apply to contracts let by the Indiana Department of Transportation for the construction of highways, streets, and bridges. Indiana Code 8-23-9 applies to state highway projects.

### ***Service Contracts***

Except as provided in Indiana Code 5-23, the Common Construction Wage Act does not apply to a person that has entered into an operating agreement with the state, a municipal corporation, or another political subdivision for the management or operation of a public facility under Indiana Code 5-23.



### ***State Tax Rule***

Indiana Administrative Code 50 IAC 11 requires that local property tax control boards verify compliance with the Common Construction Wage before approving capital project expenditures. Specific questions regarding this rule should be addressed to the Department of Local Government Finance (formerly the State Board of Tax Commissioners).

## **Additional Responsibilities of the Awarding Agency**

### ***Advertising for the Contract***

Before advertising or accepting bids for the contract, the awarding agency must establish the Common Construction Wage committee for purpose of establishing the wage scale for the project. (IC 5-16-7-1(b))

### ***Two-Week Wait Before Letting the Contract***

After the Common Construction Wage scale has been established for a project and filed with the awarding agency, the awarding agency must wait at least two (2) weeks before letting the contract. A copy of the wage scale must be furnished upon request to any person desiring to bid on the contract. The wage scale should also be open to inspection by the public. (IC 5-16-7-1(f))

### ***Common Construction Wage as a Condition of the Contract***

In accordance with Indiana Code 5-16-7-1(h), subsequent to establishing the Common Construction Wage scale for a project, the awarding agency must include as a condition of a contract awarded that the successful bidder and all subcontractors comply strictly with the established wage determination.

### ***Verification of the Contractor's Schedule of Wages***

Additionally, Indiana Code 5-16-7-2 requires that the awarding agency verify compliance with the Common Construction Wage prior to the start of work by any contractor and/or subcontractor. Before any contractor or subcontractor performs work on a public works project, the awarding agency must require each contractor and/or subcontractor performing work to file a schedule of the wages that are to be paid to workers on the project.

# Suggested Common Construction Wage Hearing Agenda

1. **Election of Committee Chair Person**
2. **Call to order by Committee Chair Person**
3. **Introduction of Committee Members**
4. **Verification of Open Door Compliance**
5. **Statement of Committee's purpose**
  - a. Meet in accordance with Open Door Law
  - b. Take evidence and hear testimony from public regarding wages paid in the county
  - c. To determine the most common wage (including fringe benefits) for each classification and level of job skill required by the project
6. **Overview of the Act**
  - a. Act governs public works projects exceeding \$150,000 in value.
  - b. 5 person committee. One from awarding agency, labor, the executive branch and two taxpayers from the project county
  - c. Union Township court case defined common as mathematical mode, *not average*. Mode is the number that appears the most often in any list of numbers
7. **Overview of Project**
8. **Presentation of Data and Testimony**
  - a. Data from Indiana Department of Workforce Development
  - b. Data from the Awarding Agency
  - c. Data from AFL-CIO Representative
  - d. Data from the Public
9. **Questions and Discussion**
  - a. Open to the Public
  - b. If addressing committee, please state your name for the record
10. **Determination and Adoption of Wage Scale**
  - a. Determination of Job Classifications
  - b. Evaluation and Discussion of Data
  - c. Close Floor to Public Discussion
11. **Adoption of Wage Scale**
  - a. Motion to Adopt
  - b. Second the Motion
  - c. Open to Discussion
  - d. Majority of Quorum carries the motion
12. **Closing Comments**
13. **Adjournment**



## Indiana Department of Labor's "Once-a-Month" Schedule

The Indiana Department of Labor, Wage and Hour Division has developed a schedule for Common Construction Wage Hearings that will reduce the travel, expense, and confusion related to the current process. On October 1, 2007, the Indiana Department of Labor implemented a policy to schedule Common Construction Wage Hearings using a "Once-a-Month" plan that will establish a regular, recurring day each month for each county statewide.

Previously, hearings were scheduled as soon as a hearing officer could fit it into his or her schedule. With two hearing officers covering the entire state, this sometimes resulted in delays in scheduling or conflicts with committee members. The "Once-a-Month" schedule allows Awarding Agencies to provide their committee members a date up-front so that they can be certain of their availability.

This schedule should also help eliminate most of the redundant travel associated with scheduling Common Construction Wage Hearings. Data shows that in the first six months of 2007, 17 Hoosier counties had more than one Common Construction Wage hearing per month; requiring that representatives meet every few weeks to establish wages. The consolidation of several hearings per county into a single day per month eliminates out-of-office time for committee members, as well as providing certainty to Awarding Agencies that their hearings will be scheduled in a timely manner.

Boosting attendance and significantly lowering operating costs will directly benefit everyone associated with the Common Construction Wage process, and will allow the Indiana Department of Labor to better utilize its capital and resources.

For more information on the "Once-a-Month" policy, please visit [www.in.gov/dol](http://www.in.gov/dol).



## Common Construction Wage Hearing Schedule

FIRST MONDAY	FIRST TUESDAY	FIRST WEDNESDAY	FIRST THURSDAY
LAKE PORTER NEWTON JASPER	VANDEBURGH WARRICK KNOX POSEY PIKE GIBSON	ST. JOSEPH LAPORTE STARKE PULASKI MARSHALL	DUBOIS MARTIN DAVIESS SPENCER PERRY CRAWFORD
SECOND MONDAY	SECOND TUESDAY	SECOND WEDNESDAY	SECOND THURSDAY
VIGO HENDRICKS PUTNAM CLAY PARKE	ALLEN DEKALB ADAMS WHITELY HUNTINGTON WELLS	CLARK JEFFERSON HARRISON FLOYD SCOTT WASHINGTON	TIPPECANOE WHITE CARROLL CLINTON BENTON WARREN
THIRD MONDAY	THIRD TUESDAY	THIRD WEDNESDAY	THIRD THURSDAY
ELKHART KOSCIUSKO LAGRANGE NOBLE STEUBEN	MONROE LAWRENCE MORGAN OWEN GREENE SULLIVAN ORANGE	MIAMI CASS WABASH HOWARD TIPTON FULTON	BARTHOLOMEW JOHNSON JENNINGS JACKSON SHELBY BROWN
FOURTH MONDAY	FOURTH TUESDAY	FOURTH WEDNESDAY	FOURTH THURSDAY
HANCOCK HENRY WAYNE RUSH FAYETTE UNION	MARION HAMILTON BOONE MONTGOMERY FOUNTAIN VERMILLION	DEARBORN DECATUR FRANKLIN RIPLEY OHIO SWITZERLAND	GRANT MADISON DELAWARE BLACKFORD JAY RANDOLPH

\* Should a regularly scheduled hearing date fall on a state or federal holiday, the hearing will be scheduled for the following business day.



Advancing the safety, health and prosperity of Hoosiers in the workplace.

**MITCHELL E. DANIELS, Jr., GOVERNOR**  
*Lori A. Torres, Commissioner*

402 West Washington St., Room W195  
Indianapolis, IN 46204-2751

Phone: (317) 232-2655  
Fax (317) 233-3790

## **Policy Concerning “Expiration” of a Common Construction Wage Scale**

Dear Awarding Agency Representative;

The first few months of a new year are historically the most active in state and local government. With new budgets and new goals, many agencies see a boom in public works construction in the early spring. The Indiana Department of Labor Wage and Hour Division would like to remind you that Common Construction Wages are set on a per-project basis, and are considered to be current and enforceable if the project is bid within twelve consecutive months of the scale’s adoption. Therefore, any upcoming projects for the forthcoming year can be set in one hearing; allowing increased flexibility with construction timelines and bidding schedules.

If your agency has multiple projects planned in the next twelve months, please feel free to combine all of them into a single wage hearing. The Indiana Department of Labor is now scheduling hearings in the county of the project on a monthly basis. Please visit [www.in.gov/dol](http://www.in.gov/dol) for a copy of our scale expiration policy, “Once-a-Month” schedule, and our sample hearing request letter.

If you have any questions or concerns about scheduling Common Construction Wage hearings, please feel free to contact the Wage and Hour Division by phone at (317) 232-2655 or by e-mail at [ccw@dol.in.gov](mailto:ccw@dol.in.gov). We thank you for your time and patience with the Common Construction Wage process, and we wish you a happy and prosperous new year.

Sincerely,

A handwritten signature in black ink that reads "Rick J. Ruble". The signature is fluid and cursive, with the first and last names being clearly legible.

Rick J. Ruble  
General Counsel  
Indiana Department of Labor

# Indiana Department of Labor

## Common Construction Wage Hearing Request Letter Guidelines

### Definitions of Appointees

Under [IC 5-16-7-1](#), the Appointees of the Committee are defined as follows:

#### Awarding Agency Representative:

The Awarding Agency Representative can be anyone that the Awarding Agency would like to send on their behalf to the hearing. The Indiana Department of Labor typically recommends that this person have some familiarity with the project(s) to be discussed.

#### Awarding Agency Taxpayer Representative:

This representative is also appointed by the Awarding Agency, but must **RESIDE** in the **COUNTY** where the project will be constructed. This appointee should also pay taxes that go toward the project(s) discussed. If the project crosses county lines, then two hearings will be required, one to be held in each county. Each county will need to have a separate Awarding Agency Taxpayer.

#### County Legislative Body Taxpayer Representative:

The County Legislative Body Taxpayer is appointed by the legislative body of the county (e.g. the County Commissioners or County Council) where the project will be constructed. As with the Awarding Agency Taxpayer Representative, this appointee must **RESIDE** in the **COUNTY** of the project. This appointee should also pay taxes that go toward the project(s) discussed.

#### ***Please Note:***

Indiana's Common Construction Wage Act ([IC 5-16-7](#)) applies only to state and locally funded projects whose estimated cost is in excess of \$150,000. The Indiana Department of Labor will not establish a hearing for any project valued less than \$150,000. Any rates established for these projects would be legally unenforceable under Indiana's Common Construction Wage Act.

Unless consent is given, in writing, by the granting federal agency, any project using **federal funding** could be subject to federal "prevailing wage," or the Davis-Bacon Act. For more information on Davis-Bacon determinations, please talk to an attorney or visit <http://www.dol.gov/esa/programs/dbra/>.

If you have any questions concerning the Common Construction Wage process, please call the Indiana Department of Labor at (317) 232-2655.

# Sample Request Letter

To ensure prompt notice to your committee members, please provide e-mail addresses or fax numbers, if applicable.

Please fax your completed request to (317) 234-4449.

**DATE:**

Indiana Department of Labor  
ATTN: Wage and Hour Division  
402 West Washington Street, Room W195  
Indianapolis, Indiana 46204

RE: **PROJECT NAME(S),**  
**PROJECT DESCRIPTION(S)**  
**ACTUAL ESTIMATED COST(S)**  
**FUNDING SOURCE(S)**

Dear IDOL Representative:

On behalf of the **NAME OF AWARDING AGENCY, CITY, COUNTY**, Indiana, and pursuant to IC 5-16-7-1, we request that a hearing be scheduled to determine Common Construction Wages for the above referenced projects.

The Estimated Bid Award Date for this Project is **BID AWARD DATE**. Construction is estimated to begin on **CONSTRUCTION BEGIN DATE**.

The following representatives have been appointed and agree to serve on the committee:

Awarding Agency Representative: **NAME**  
**ADDRESS**  
**PHONE NUMBER**  
**E-MAIL and/or FAX**

Awarding Agency Taxpayer Representative: **NAME**  
**ADDRESS**  
**PHONE NUMBER**  
**E-MAIL and/or FAX**

County Legislative Body Taxpayer Representative: **NAME**  
**ADDRESS**  
**PHONE NUMBER**  
**E-MAIL and/or FAX**

\*Also include the **NAMES, ADDRESSES**, and **EMAIL/FAX INFORMATION** of any Open Door Law (Public Notice) requests that you have received for this meeting.

If you have any questions, please contact me by phone at **YOUR PHONE NUMBER** or by email at **YOUR EMAIL ADDRESS**.

Sincerely,

**YOUR NAME**  
**YOUR TITLE**



## **FREQUENTLY ASKED QUESTIONS**

**Q:** When will my hearing be scheduled?

**A:** The Indiana Department of Labor has established a “Once-a-Month” schedule for Common Construction Wage Hearings. Each county in the state meets on a specific, recurring day each month. Please submit your request at least five (5) business days before the scheduled date of your hearing. For more information about this schedule, please visit:

<http://www.in.gov/dol/files/WHCCWOnceAMonthSchedule082007.pdf> .

**Q:** Who do I contact for a “County Taxpayer Appointee?”

**A:** The “County Taxpayer Appointee” on the requesting letter should be named by the legislative body of the county in which the project will take place (e.g. County Council, Board of Commissioners, etc.). This taxpayer should reside in the project county, and should pay taxes that will be used toward the project itself. A list of contact information for Indiana’s county commissioners can be found at: <http://www.indianacountycommissioners.org/> .

**Q:** Do I need to set Common Construction Wages for a project that receives federal funding?

**A:** Unless expressly written in an agreement with the United States Department of Labor, projects using federal funding are not subject to Common Construction Wage. The federal “Davis-Bacon” scale may take precedence. Per IC 5-16-7-1, wages cannot be enforced by the Indiana Department of Labor on these projects. Please consult your legal counsel.

**Q:** If one of our committee members is absent, can we still hold a hearing?

**A:** Yes. As long as a quorum is reached, the committee can determine wages. A quorum for a five-person Common Construction Wage committee is 3 or more members.

**Q:** How can I get a copy of the adopted wage scale?

**A:** The Awarding Agency should retain a copy of the adopted wage scale for their records, and should be able to provide a copy to you. Also, the Department of Labor has established a website that contains a Wage Scale search.

The address is: <http://www.in.gov/dol/2881.htm>

**Q:** My project is all locally and state funded, but is valued under \$150,000. Do I need to set Common Construction Wages?

**A:** No. Per IC 5-16-7-1, the Common Construction Wage Act does not apply to projects under \$150,000 in value.

**Q:** Who do we contact with questions concerning the Common Construction Wage process?

**A:** The Common Construction Wage Hearing officers can be reached at the Indiana Department of Labor Wage and Hour Division by calling (317) 232-2655 or e-mailing [ccw@dol.in.gov](mailto:ccw@dol.in.gov) .



## **FREQUENTLY ASKED QUESTIONS (CONTINUED)**

**Q:** Wages were set on this project less than 12 months ago, but we've added a piece to the construction. Do we need to set wages again?

**A:** Yes. If the scope of the project has changed, a new committee should be formed and wages should be re-established.

**Q:** We only need 2 or 3 different classifications of labor on this project. Will we have to pay for all of the classifications presented on the scale?

**A:** No. Only those classifications used on the project will receive pay from the scale. The Indiana Department of Labor recommends adopting a complete scale, just in case an unforeseen need should arise.

**Q:** Who can we contact if workers are not being paid Common Construction Wage?

**A:** The Indiana Department of Labor has an audit process in place. For questions about the audit process, please contact our Audit Coordinator at (317) 232-2655.

**Q:** My organization wants to compile a Common Construction Wage scale to present to a committee. What data, by law, must a wage scale contain?

**A:** Anyone wishing to present a wage scale at a Common Construction Wage hearing may do so, however there are a few statutory and legal requirements that must be met. Please see pages 5 and 6 of this document. For more information concerning wage scale format, please call: (317) 232-2655 or e-mail [ccw@dol.in.gov](mailto:ccw@dol.in.gov) or visit: <http://www.in.gov/dol/>.

**Q:** How long does a Common Construction Wage Hearing last?

**A:** Every Common Construction Wage Hearing is unique. It is difficult to predict how long the hearing itself will take. Internally, the Indiana Department of Labor typically allots one hour for each hearing. Many fall well short of this, perhaps only fifteen to twenty minutes. Some may last longer than an hour. Again, it is difficult to predict.

**Q:** My county adopted wages earlier this year for a different project. Can we use those wages for another project, or do we need to set another scale?

**A:** Common Construction Wage scales are adopted on a project-by-project basis. Each qualifying public works project will require a separate wage scale.



## **Contact Information and Helpful Links**

Questions regarding specific wage rates should be addressed directly to the agency or organization responsible for commissioning or compiling the survey.

### **Indiana Department of Workforce Development Wage Surveys**

For questions regarding these surveys, please contact:

Deputy Commissioner for External Affairs

Indiana Workforce Development

10 North Senate Avenue

Indianapolis, Indiana 46204

(800) 891-6499

[workone@dwd.in.gov](mailto:workone@dwd.in.gov)

### **Federal Davis-Bacon Wage Rates**

For questions concerning these surveys, please contact:

Office of Wage Determinations

Wage and Hour Division

U. S. Department of Labor

200 Constitution Avenue Northwest

Washington, D.C. 20210

(202) 693-0062

[dbra-faqs@fenix2.dol-esa.gov](mailto:dbra-faqs@fenix2.dol-esa.gov)

### **Common Construction Wage Hearings and Adoptions**

For questions concerning conducting a survey or scale enforcement, please contact:

Indiana Department of Labor

Wage and Hour Division

402 West Washington Street, Room W195

Indianapolis, Indiana 46204

(317) 234-4681

[ccw@dol.in.gov](mailto:ccw@dol.in.gov)

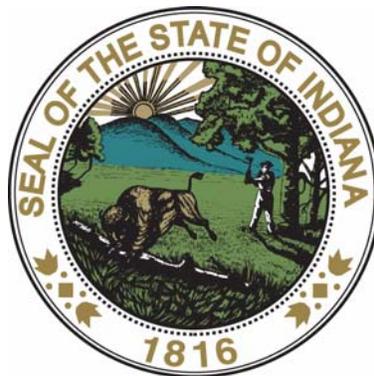
[customerservice@dol.in.gov](mailto:customerservice@dol.in.gov)

## **Useful Web Sites**

[www.in.gov/dol](http://www.in.gov/dol) -- Indiana Department of Labor

[www.in.gov/dwd/2684.htm](http://www.in.gov/dwd/2684.htm) -- Indiana Department of Workforce Development Scales

[www.access.gpo.gov/davisbacon/](http://www.access.gpo.gov/davisbacon/) -- U.S. Department of Labor: Davis-Bacon Act



**Indiana Department of Labor  
Wage and Hour Division**

402 West Washington Street, Room W195

Indianapolis, Indiana 46204

Phone: (317) 232-2655

Fax: (317) 234-4449

E-Mail: [customerservice@dol.in.gov](mailto:customerservice@dol.in.gov)

Website: [www.in.gov/dol](http://www.in.gov/dol)

# CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES

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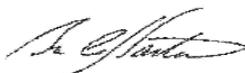
Page 30

December 2009

## HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and happy New Year.



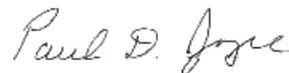
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Bruce Hartman  
State Examiner



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Mike Bozymski  
Deputy State Examiner



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Paul D. Joyce  
Deputy State Examiner

# CITIES AND TOWNS BULLETIN and Uniform Compliance Guidelines

## RATES FOR LEGAL ADVERTISING

Effective January 1, 2010

The following rates, effective January 1, 2010, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 2005.

5 Pica 8 Point Column					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2154	0.3219	0.4300	0.5373	7	0.2215	0.3310	0.4421	0.5525
7.5	0.2010	0.3005	0.4013	0.5015	7.5	0.2067	0.3089	0.4127	0.5157
8	0.1885	0.2817	0.3763	0.4702	8	0.1938	0.2896	0.3869	0.4834
9	0.1675	0.2504	0.3345	0.4179	9	0.1723	0.2575	0.3439	0.4297
10	0.1508	0.2253	0.3010	0.3761	10	0.1550	0.2317	0.3095	0.3867
12	0.1256	0.1878	0.2508	0.3134	12	0.1292	0.1931	0.2579	0.3223
5.67 Rate/Square	5.54	8.28	11.06	13.82	5.83 Rate/Square	5.54	8.28	11.06	13.82

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2374	0.3549	0.4740	0.5923	7	0.2405	0.3594	0.4801	0.5999
7.5	0.2216	0.3312	0.4424	0.5528	7.5	0.2244	0.3354	0.4481	0.5599
8	0.2078	0.3105	0.4148	0.5183	8	0.2104	0.3145	0.4201	0.5249
9	0.1847	0.2760	0.3687	0.4607	9	0.1870	0.2795	0.3734	0.4666
10	0.1662	0.2484	0.3318	0.4146	10	0.1683	0.2516	0.3360	0.4199
12	0.1385	0.2070	0.2765	0.3455	12	0.1403	0.2096	0.2800	0.3499
6.25 Rate/Square	5.54	8.28	11.06	13.82	6.33 Rate/Square	5.54	8.28	11.06	13.82

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2469	0.3691	0.4930	0.6160	7	0.2500	0.3736	0.4990	0.6236
7.5	0.2305	0.3444	0.4601	0.5749	7.5	0.2333	0.3487	0.4658	0.5820
8	0.2161	0.3229	0.4313	0.5390	8	0.2187	0.3269	0.4366	0.5456
9	0.1921	0.2870	0.3834	0.4791	9	0.1944	0.2906	0.3881	0.4850
10	0.1728	0.2583	0.3451	0.4312	10	0.1750	0.2615	0.3493	0.4365
12	0.1440	0.2153	0.2876	0.3593	12	0.1458	0.2179	0.2911	0.3637
6.5 Rate/Square	5.54	8.28	11.06	13.82	6.58 Rate/Square	5.54	8.28	11.06	13.82

# CITIES AND TOWNS BULLETIN and Uniform Compliance Guidelines

6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2564	0.3832	0.5119	0.6397
7.5	0.2393	0.3577	0.4778	0.5970
8	0.2244	0.3353	0.4479	0.5597
9	0.1994	0.2981	0.3982	0.4975
10	0.1795	0.2683	0.3583	0.4478
12	0.1496	0.2236	0.2986	0.3731
6.75 Rate/Square	5.54	8.28	11.06	13.82

7 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2659	0.3974	0.5309	0.6634
7.5	0.2482	0.3709	0.4955	0.6191
8	0.2327	0.3478	0.4645	0.5804
9	0.2068	0.3091	0.4129	0.5159
10	0.1861	0.2782	0.3716	0.4644
12	0.1551	0.2318	0.3097	0.3870
7 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2690	0.4020	0.5369	0.6709
7.5	0.2510	0.3752	0.5012	0.6262
8	0.2353	0.3517	0.4698	0.5871
9	0.2092	0.3127	0.4176	0.5218
10	0.1883	0.2814	0.3759	0.4697
12	0.1569	0.2345	0.3132	0.3914
7.08 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2754	0.4116	0.5498	0.6871
7.5	0.2571	0.3842	0.5132	0.6412
8	0.2410	0.3602	0.4811	0.6012
9	0.2142	0.3202	0.4277	0.5344
10	0.1928	0.2881	0.3849	0.4809
12	0.1607	0.2401	0.3207	0.4008
7.25 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2849	0.4258	0.5688	0.7107
7.5	0.2659	0.3974	0.5309	0.6634
8	0.2493	0.3726	0.4977	0.6219
9	0.2216	0.3312	0.4424	0.5528
10	0.1994	0.2981	0.3982	0.4975
12	0.1662	0.2484	0.3318	0.4146
7.5 Rate/Square	5.54	8.28	11.06	13.82

9 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3419	0.5110	0.6826	0.8529
7.5	0.3191	0.4769	0.6371	0.7960
8	0.2992	0.4471	0.5972	0.7463
9	0.2659	0.3974	0.5309	0.6634
10	0.2393	0.3577	0.4778	0.5970
12	0.1994	0.2981	0.3982	0.4975
9 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3544	0.5297	0.7076	0.8842
7.5	0.3308	0.4944	0.6604	0.8252
8	0.3101	0.4635	0.6191	0.7736
9	0.2757	0.4120	0.5503	0.6877
10	0.2481	0.3708	0.4953	0.6189
12	0.2068	0.3090	0.4128	0.5158
9.33 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3579	0.5348	0.7144	0.8927
7.5	0.3340	0.4992	0.6668	0.8332
8	0.3131	0.4680	0.6251	0.7811
9	0.2783	0.4160	0.5557	0.6943
10	0.2505	0.3744	0.5001	0.6249
12	0.2087	0.3120	0.4167	0.5207
9.42 Rate/Square	5.54	8.28	11.06	13.82

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3609	0.5394	0.7205	0.9003
7.5	0.3368	0.5034	0.6724	0.8403
8	0.3158	0.4720	0.6304	0.7877
9	0.2807	0.4195	0.5604	0.7002
10	0.2526	0.3776	0.5043	0.6302
12	0.2105	0.3146	0.4203	0.5252
Rate/Square <span style="float: right;">9.5</span>	5.54	8.28	11.06	13.82

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3704	0.5536	0.7394	0.9240
7.5	0.3457	0.5167	0.6901	0.8624
8	0.3241	0.4844	0.6470	0.8085
9	0.2881	0.4306	0.5751	0.7186
10	0.2593	0.3875	0.5176	0.6468
12	0.2161	0.3229	0.4313	0.5390
Rate/Square <span style="float: right;">9.75</span>	5.54	8.28	11.06	13.82

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3734	0.5581	0.7455	0.9315
7.5	0.3485	0.5209	0.6958	0.8694
8	0.3267	0.4884	0.6523	0.8151
9	0.2904	0.4341	0.5798	0.7245
10	0.2614	0.3907	0.5219	0.6521
12	0.2178	0.3256	0.4349	0.5434
Rate/Square <span style="float: right;">9.83</span>	5.54	8.28	11.06	13.82

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3799	0.5678	0.7584	0.9477
7.5	0.3546	0.5299	0.7078	0.8845
8	0.3324	0.4968	0.6636	0.8292
9	0.2955	0.4416	0.5899	0.7371
10	0.2659	0.3974	0.5309	0.6634
12	0.2216	0.3312	0.4424	0.5528
Rate/Square <span style="float: right;">10</span>	5.54	8.28	11.06	13.82

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3829	0.5723	0.7645	0.9552
7.5	0.3574	0.5342	0.7135	0.8916
8	0.3351	0.5008	0.6689	0.8358
9	0.2978	0.4451	0.5946	0.7430
10	0.2680	0.4006	0.5351	0.6687
12	0.2234	0.3338	0.4459	0.5572
Rate/Square <span style="float: right;">10.1</span>	5.54	8.28	11.06	13.82

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3989	0.5962	0.7963	0.9950
7.5	0.3723	0.5564	0.7432	0.9287
8	0.3490	0.5216	0.6968	0.8707
9	0.3102	0.4637	0.6194	0.7739
10	0.2792	0.4173	0.5574	0.6965
12	0.2327	0.3478	0.4645	0.5804
Rate/Square <span style="float: right;">10.5</span>	5.54	8.28	11.06	13.82

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4148	0.6200	0.8282	1.0348
7.5	0.3872	0.5787	0.7730	0.9659
8	0.3630	0.5425	0.7247	0.9055
9	0.3226	0.4822	0.6441	0.8049
10	0.2904	0.4340	0.5797	0.7244
12	0.2420	0.3617	0.4831	0.6037
Rate/Square <span style="float: right;">10.9</span>	5.54	8.28	11.06	13.82

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4179	0.6245	0.8342	1.0424
7.5	0.3900	0.5829	0.7786	0.9729
8	0.3656	0.5465	0.7300	0.9121
9	0.3250	0.4858	0.6489	0.8108
10	0.2925	0.4372	0.5840	0.7297
12	0.2438	0.3643	0.4866	0.6081
Rate/Square <span style="float: right;">11</span>	5.54	8.28	11.06	13.82

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4274	0.6387	0.8532	1.0661
7.5	0.3989	0.5962	0.7963	0.9950
8	0.3740	0.5589	0.7466	0.9329
9	0.3324	0.4968	0.6636	0.8292
10	0.2992	0.4471	0.5972	0.7463
12	0.2493	0.3726	0.4977	0.6219
Rate/Square	5.54	8.28	11.06	13.82

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4433	0.6626	0.8851	1.1059
7.5	0.4138	0.6184	0.8260	1.0322
8	0.3879	0.5798	0.7744	0.9677
9	0.3448	0.5153	0.6884	0.8602
10	0.3103	0.4638	0.6195	0.7741
12	0.2586	0.3865	0.5163	0.6451
Rate/Square	5.54	8.28	11.06	13.82

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4718	0.7052	0.9419	1.1770
7.5	0.4404	0.6582	0.8791	1.0985
8	0.4128	0.6170	0.8242	1.0299
9	0.3670	0.5485	0.7326	0.9154
10	0.3303	0.4936	0.6594	0.8239
12	0.2752	0.4114	0.5495	0.6866
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5003	0.7478	0.9988	1.2481
7.5	0.4670	0.6979	0.9322	1.1649
8	0.4378	0.6543	0.8740	1.0921
9	0.3891	0.5816	0.7769	0.9707
10	0.3502	0.5234	0.6992	0.8736
12	0.2918	0.4362	0.5826	0.7280
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5128	0.7665	1.0238	1.2793
7.5	0.4787	0.7154	0.9556	1.1940
8	0.4487	0.6707	0.8959	1.1194
9	0.3989	0.5962	0.7963	0.9950
10	0.3590	0.5365	0.7167	0.8955
12	0.2992	0.4471	0.5972	0.7463
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5159	0.7710	1.0299	1.2869
7.5	0.4815	0.7196	0.9612	1.2011
8	0.4514	0.6747	0.9012	1.1261
9	0.4012	0.5997	0.8010	1.0009
10	0.3611	0.5397	0.7209	0.9008
12	0.3009	0.4498	0.6008	0.7507
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5349	0.7994	1.0678	1.3343
7.5	0.4992	0.7461	0.9966	1.2453
8	0.4680	0.6995	0.9343	1.1675
9	0.4160	0.6218	0.8305	1.0378
10	0.3744	0.5596	0.7475	0.9340
12	0.3120	0.4663	0.6229	0.7783
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5539	0.8278	1.1057	1.3817
7.5	0.5169	0.7726	1.0320	1.2896
8	0.4846	0.7243	0.9675	1.2090
9	0.4308	0.6439	0.8600	1.0746
10	0.3877	0.5795	0.7740	0.9672
12	0.3231	0.4829	0.6450	0.8060
Rate/Square	5.54	8.28	11.06	13.82

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5824	0.8704	1.1626	1.4528
7.5	0.5435	0.8124	1.0851	1.3559
8	0.5096	0.7616	1.0173	1.2712
9	0.4530	0.6770	0.9043	1.1299
10	0.4077	0.6093	0.8138	1.0169
12	0.3397	0.5077	0.6782	0.8474
Rate/Square	5.54	8.28	11.06	13.82

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6713	1.0033	1.3401	1.6745
7.5	0.6265	0.9364	1.2508	1.5629
8	0.5874	0.8778	1.1726	1.4652
9	0.5221	0.7803	1.0423	1.3024
10	0.4699	0.7023	0.9381	1.1722
12	0.3916	0.5852	0.7817	0.9768
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7723	1.1543	1.5418	1.9266
7.5	0.7208	1.0773	1.4390	1.7981
8	0.6758	1.0100	1.3491	1.6858
9	0.6007	0.8978	1.1992	1.4985
10	0.5406	0.8080	1.0793	1.3486
12	0.4505	0.6733	0.8994	1.1238
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7757	1.1594	1.5487	1.9351
7.5	0.7240	1.0821	1.4454	1.8061
8	0.6788	1.0145	1.3551	1.6932
9	0.6033	0.9017	1.2045	1.5051
10	0.5430	0.8116	1.0841	1.3546
12	0.4525	0.6763	0.9034	1.1288
Rate/Square	5.54	8.28	11.06	13.82

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8168	1.2207	1.6306	2.0375
7.5	0.7623	1.1393	1.5219	1.9016
8	0.7147	1.0681	1.4267	1.7828
9	0.6353	0.9494	1.2682	1.5847
10	0.5717	0.8545	1.1414	1.4262
12	0.4764	0.7121	0.9512	1.1885
Rate/Square	5.54	8.28	11.06	13.82

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8642	1.2917	1.7254	2.1559
7.5	0.8066	1.2056	1.6103	2.0122
8	0.7562	1.1302	1.5097	1.8864
9	0.6722	1.0046	1.3419	1.6768
10	0.6050	0.9042	1.2078	1.5091
12	0.5041	0.7535	1.0065	1.2576
Rate/Square	5.54	8.28	11.06	13.82

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1712	1.7504	2.3381	2.9216
7.5	1.0931	1.6337	2.1823	2.7269
8	1.0248	1.5316	2.0459	2.5564
9	0.9109	1.3615	1.8186	2.2724
10	0.8198	1.2253	1.6367	2.0451
12	0.6832	1.0211	1.3639	1.7043
Rate/Square	5.54	8.28	11.06	13.82

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1807	1.7646	2.3571	2.9453
7.5	1.1020	1.6470	2.2000	2.7490
8	1.0331	1.5441	2.0625	2.5772
9	0.9183	1.3725	1.8333	2.2908
10	0.8265	1.2352	1.6500	2.0617
12	0.6887	1.0294	1.3750	1.7181
Rate/Square	5.54	8.28	11.06	13.82